

EXHIBIT A



October 14, 2008

To All Known Creditors Of: Polar Heating & Cooling, Inc.
11400 Kreutzer Rd.
Huntley, IL 60142

RE: Assignment For The Benefit of Creditors

Dear Creditor:

Please be advised that on October 10, 2008, Polar Heating & Cooling, Inc., an Illinois corporation located at 11400 Kreutzer Rd., Huntley, IL ("Polar"), initiated an Assignment for the Benefit of Creditors by delivering a signed Trust Agreement and Assignment for the Benefit of Creditors (the "Assignment") to the undersigned, not individually, but solely as Assignee. As the designated Trustee/Assignee under the Trust Agreement, I have accepted the Trust Agreement and will act, not individually but solely as Trustee/Assignee (the "Assignee").

The Assignment for the Benefit of Creditors

Pursuant to the Assignment, Polar has conveyed all of its assets to me, not individually but solely as Assignee/Trustee, for the specific purpose of liquidating Polar's assets for the highest and best possible price and distributing the proceeds to the creditors, in accordance with the priorities established under Illinois common law. As Assignee/Trustee, it is my fiduciary responsibility to distribute the proceeds, less the costs of administration, first to creditors holding verified secured claims, second to administrative costs incurred in connection with the Assignment and third to holders of priority tax and wage claims. All remaining funds will be distributed pro-rata among all general trade and other unsecured creditors of Polar.

Events Leading To The Assignment

Based in Huntley, IL, Polar has been engaged as a plumbing supplier and contractor primarily serving the northwest suburbs of Chicago approximately ten years. In late 2007 Polar found itself to be a victim of the rapid and severe downturn in residential real estate sales, thereby resulting in its inability to secure pass-through increases for labor and material costs from its customers. As the residential housing market further declined, Polar was unable to remain competitive in the marketplace. With there being little or no potential for a quick recovery, Polar has not been able to maintain sufficient cash flow to sustain the working capital needed to support continued operations. In order to preserve the remaining asset base of Polar, the directors and shareholders of Polar initiated and executed an Assignment for the Benefit of

350 North LaSalle Street
Suite 1100
Chicago IL 60654
Phone 312/645-1975
Fax 312/645-1976
www.rallylc.com



Creditors on October 10, 2008 to the Undersigned, not individually, but solely as Assignee/Trustee, by conveying all the assets of Polar to the Undersigned.

Financial information for Polar provided to me as of the date of the Assignment, October 10, 2008, without audit or verification, indicated the following (all figures are approximate):

<u>Assets</u>		<u>Liabilities</u>	
Accounts Receivable	\$ 336,000	General & Unsecured Debt	<u>\$ 910,000</u>
Inventory*	10,000		
Furniture, Fixtures & Equipment*	<u>20,000</u>		
Total Assets	\$ 366,000	Total Liabilities	\$ 910,000

* *Forced Liquidation Value*

The Proposed Sale of Polar Heating & Cooling, Inc.

As I noted above, I have been appointed as Assignee/Trustee in order to liquidate Polar's assets for the highest and best possible price. At this writing, I intend to engage the services of a nationally prominent auctioneer to sell the remaining assets of Polar. All creditors are notified of this sale through this Notice of Assignment and through a forthcoming advertisement in the *Chicago Tribune*, dates yet to be determined. If any creditors or third parties are interested in bidding on the subject assets, please contact our offices to arrange for an inspection.

This notice has been sent to all known creditors of Polar, including taxing authorities. All creditors are requested to immediately execute and return to the Assignee's office the enclosed Affidavit of Claim with any and all supporting documentation reflecting the balance due from Polar as of the Assignment Date, October 10, 2008.

In the event you require additional information regarding these Assignments, please do not hesitate to contact the Undersigned. Kindly advance your files approximately ninety (90) days pending our further report.

Thank you for your patience and cooperation.

350 North LaSalle Street
Suite 1100
Chicago IL 60654
Phone 312/645-1975
Fax 312/645-1978
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Sincerely,

A handwritten signature in black ink, appearing to be 'H. B. Samuels', written over a horizontal line.

Howard B. Samuels, not Individually, but Solely as the Assignee/Trustee of
Polar Heating & Cooling, Inc.

Enclosure

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